IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No.112 of 2008

M/s. Zoom-16 Colour Film Laboratory .... *Petitioner*

Mr. Jagabandhu Sahoo, Senior Advocate assisted by Ms. Kajal Sahoo, Advocate

-versus-

State of Odisha, represented by Commissioner of Sales Tax, Cuttack-1 .... ***Opposite Party***

Mr. Sunil Mishra, Additional Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
13.12.2022

Order No.

08. 1. Heard.

2. Admit.

3. The following two questions are framed for consideration:

> "(i) Whether the activity of photography constitutes works contract involving deemed sale of goods under the Orissa Sales Tax Act, 1947 or the same constitutes a contract of work and labour?
>
> (ii) Whether in the facts and circumstances of the case, the order passed by the Orissa Sales Tax Tribunal holding the photography business constitutes the works contract can be sustained in law in view of judgment of this Court in the case of *M/s. Studio Sujata v. Commissioner of Sales Tax, 106 (2008) CLT 317*?"

4. In light of the order passed today in the connected STREV No.353 of 2008 **(M/s. Kalinga Colour Systems Pvt. Ltd., Sundergarh v. *State of Odisha, represented by Commissioner of Sales Tax, Cuttack-1)***, while setting aside the impugned order of the learned Tribunal and the corresponding orders of the ACST and STO, this Court remands the matter to the State Tax Officer, Rourkela-1 Circle for redetermination of the issue for the year 1991-1992. The matter will now be listed before the State Tax Officer on 1st February, 2023 on which date the Petitioner will remain present through an authorized representative.

5. The petition is disposed of in the above terms.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

M. Panda